

Education Expenditures



CITY OF **FALLS**
CHURCH

Operating Budget

The Operating Budget funds the day-to-day costs of providing our K-12 educational program. The proposed FY 2008 Operating Budget totals \$35,391,002, representing an increase of \$1,427,543 (4.2 percent) over the FY 2007 budget.

The need and focus for increased operating funds is directly related to the School Board's Strategic Plan goals. The total budget includes an increase in funding as well as reprogramming of existing funds in order to address these goals.

	2007 Original Budget	2008 Adopted	Dollar Change	Percent Change
Total Operating Budget	\$33,963,459	\$35,391,002	+\$1,427,543	+4.2%

Goals and Objectives

The School Board's Budget for the 2007-08 school year provides the financial resources necessary to support academic programs and promote student achievement by addressing key priorities identified in the School Board's Strategic Plan.

Key Strategic Plan objectives addressed by this budget:

- Recruit, retain, and reward an excellent staff;
- Design and deliver instruction and program alternatives that will meet the needs of all students, with a particular focus on "kids in the middle," underachieving students, and at-risk students;
- Use assessment data to inform and plan for instruction and to monitor student progress;
- Develop strategies to address continuous improvement in all division programs, including the College Preparatory (CP), Advanced Placement (AP), and International Baccalaureate (IB) programs; and,
- Provide a K-12 counseling and guidance program that is responsive to the needs of our students.

Staff Objectives

Staff Retention and Recruitment

Local, state, and national demand for qualified teachers, administrators, and other staff members continues to be high while the supply of such personnel continues to be lean, especially in areas of critical need such as science, mathematics, and special education.

The Consumer Price Index (CPI) has increased 2.8 percent in our region over the past year; however, given revenue constraints on next year's budget, a 2.0 percent salary adjustment and step increase for all eligible staff is being proposed. The goal is to keep our salary and benefit package as competitive as possible in order to retain current staff and to enable us to recruit a strong pool of applicants for vacancies.

In addition to the overall step and 2.0 percent adjustment, this budget includes a teacher salary scale which has been revised to target greater increases to those lanes and steps where FCCPS has fallen behind our competitors. In many cases, FCCPS is currently in last place, specifically on the BA and BA18 lanes and the beginning steps of other lanes.

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| • Provide all eligible employees with a step increase & 2.0 percent salary scale adjustment: | \$1,166,500 |
| • Targeted competitiveness adjustments to the teacher salary scale: | 235,000 |
| • Adjust extra-pay for extra-duty scales by 2.0 percent; restore full-time HR Director position: | 67,000 |

Total New Funding Related to Staff Retention and Recruitment:	\$1,468,500
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SCHOOL BOARD'S FY 2008 ADOPTED BUDGET

Changes in Student Enrollment

A total enrollment of 1,873 students is projected for FY 2008, and represents an increase of 3 students (0.2 percent) over FY 2007 actual student membership.

Because growth in student enrollment appears to be leveling-off, no new expense items have been added in this category for FY 2008.

	FY07 Actual Students	FY08 Projected Students	Change From Current
Mt. Daniel Elementary (Grades K-1):	253	259	+6
Thomas Jefferson Elementary (Grades 2-4):	386	393	+7
M. E. Henderson Middle School (Grades 5-7):	422	425	+3
George Mason High School (Grades 8-12):	809	796	-13
TOTAL STUDENT ENROLLMENT:	1,870	1,873	+3

Student Achievement

New or reprogrammed resources have been included in this proposed budget to address the challenges of effectively educating ALL students, including "kids in the middle."

• Arlington Career Center Tuition (increased student participation):	\$59,300
• Expanded summer school programs: (instructional staff to serve increased numbers of students; increase MEH Assistant Principal time)	31,300
• Summer curriculum writing:	21,900
• Support for academic after-school clubs, activities, and athletics: (5 EPED stipends for clubs/teams at TJ and GM)	10,100
• Addition of Curriculum/Instructional Resource Teacher (CIRT) time: (0.1 FTE Foreign Language)	8,500
• Funds to administer PSAT/NMSQT tests to all 10th & 11th grade students:	4,200
• Support for Mt. Daniel's academic technology program: (additional time for technology specialist; 0.1 FTE library aide)	3,800
Total Change in Funding Related to Student Achievement:	\$139,100

Mandates and Security

Mandates

Some increases in staff and services are needed to comply with state or federal mandates:

• Special education alternative learning program (1.0 FTE teacher):	\$85,000
• Cost to conduct the state-mandated triennial census:	11,500
Total Change in Funding Related to Mandates:	\$96,500

Secure Environment

In response to the recommendations of the annual school safety audit, a number of security-related items are being implemented in the current school year (FY 2007), including adding cameras, reconfiguring school entrances, hiring a security coordinator, and including safety-related items in the capital budget request. Therefore, no additional security/safety items are being requested for FY 2008.

Fixed Costs and Inflation

Fixed Costs and Increases Related To Inflation

Fixed costs are non-discretionary items that must be funded in order to operate the system's schools and programs. Other items, such as supplies and purchased services, are subject to annual inflationary increases.

• Increases in utilities & rent:	\$107,400
• Increased cost of providing health insurance benefits: (current staff as well as current and anticipated retirees)	53,900
• Inflationary increase on instructional materials, supplies & services:	23,800
Total New Funding Related to Fixed Costs & Inflation:	\$185,100

Savings and Other Adjustments

Some FY 2007 items: 1) have been reprogrammed to address FY 2008 program needs; 2) represent one-time budget adjustments; or, 3) are expected to decrease between FY 2007 and FY 2008:

• Salary/benefit savings from FY 2007 new hires, turnover, and retirees:	-\$233,300
• Reduced/reprogrammed staffing: (0.5 FTE Special Ed teacher; 0.5 FTE GM teacher; 0.5 FTE MEH paraprofessional)	-101,600
• Shift a portion of utility expenses to the Community Service Fund: (to reflect evening, weekend, and summer use of school facilities by the community)	-79,300
• Savings from other anticipated cost reductions: (e.g. reduced vehicle replacement, timecard wages, telecommunications, & insurance costs)	-47,500
Total Anticipated Savings and Adjustments:	-\$461,700

Operating Budget – Summary of Changes

Summary of Changes in the operating budget

• Staff Retention and Recruitment:	\$1,468,500
• Fixed Costs and Inflation:	185,100
• Student Achievement:	139,100
• Federal and State Mandates:	96,500
• Secure Environment:	-0-
• Student Enrollment Growth:	-0-
• Savings and Other Adjustments:	(461,700)
Net Change In The Operating Budget:	\$1,447,500

SCHOOL BOARD'S FY 2008 ADOPTED BUDGET

Revenue

Changes In Operating Budget Revenue

Although a 3.4 percent increase in state funding is anticipated next year (+\$93,300), combined sales tax and federal revenues are anticipated to decrease by \$272,500. The following represent significant changes in Operating Budget revenue items other than City Appropriation:

• Funds available for carry-over:	+\$110,000
• Increased state funding for teacher salaries:	+80,200
• Increased state funding in other categories:	+13,100
• Reduced sales tax revenue:	-105,200
• Reduced federal revenue:	-167,300

	2007 Original Budget	2008 Adopted	Dollar Change	Percent Change
City Appropriation:	\$27,196,087	\$28,598,300	+\$1,402,213	+5.2%
State Funds:	2,777,824	2,871,152	+93,328	+3.4%
Sales Tax:	1,965,854	1,860,623	-105,231	-5.4%
Federal Funds:	707,694	540,427	-167,267	-23.6%
Other Sources:	666,000	760,500	+94,500	+14.2%
Beginning Balance:	650,000	760,000	+110,000	+16.9%
Total Operating Budget:	\$33,963,459	\$35,391,002	+\$1,427,543	+4.2%

Community Service Fund

The proposed FY 2008 Community Service budget totals \$1,763,031, representing an increase of \$92,459 (+5.5%) from the current year's budget. Community Services includes: Day Care; Business in Education (BIE) partnership; rentals and community use of facilities; cable television; and, Falls Church Education Foundation funding and activities.

Changes in the Community Service budget result from salary and benefit improvements for staff paid from this fund, additional expenses for community use of expanded school facilities, and an adjustment in cable television staffing.

Changes in Community Service Revenue	2007 Original Budget	2008 Adopted	Dollar Change	Percent Change
User Fees:	\$1,067,790	\$1,115,006	+\$47,216	+4.4%
City Appropriation:	456,007	478,000	+21,993	+4.8%
Other Revenue:	71,775	80,025	+8,250	+11.5%
Beginning Balance:	75,000	90,000	+15,000	+20.0%
Total Community Service Fund:	\$1,670,572	\$1,763,031	+\$92,459	+5.5%

Food Service Fund

The proposed FY 2008 Food Service budget totals \$859,700. This represents an increase of \$73,100 (9.3 percent) from the current year's budget, resulting from projected growth in food sales and increased use of fund balance to begin replacing aging kitchen equipment.

The proposed budget provides all eligible food service staff with salary improvements in the form of a step increase and a 2.0 percent salary scale adjustment.

	2007 Original Budget	2008 Adopted	Dollar Change	Percent Change
Changes in Food Service Revenue				
User Fees:	\$602,200	\$618,700	+\$16,500	+2.7%
State and Federal Funds:	79,400	106,500	+27,100	+34.1%
Other Sources:	5,000	9,500	+4,500	+90.0%
Beginning Balance:	100,000	125,000	+25,000	+25.0%
Total Food Service Fund:	\$786,600	\$859,700	+\$73,100	+9.3%

Summary

Change in Total Budgets

Fund	2007 Original Budget	2008 Adopted	Dollar Change	Percent Change
60. Operating Budget	\$33,963,459	\$35,391,002	+\$1,427,543	+4.2%
61. Community Service	1,670,572	1,763,031	+92,459	+5.5%
64. Food Service	786,600	859,700	+73,100	+9.3%
Total ALL FUNDS	\$36,420,631	\$38,013,733	+\$1,593,102	+4.4%

Change in City Appropriation

Fund	2007 Adopted City Appropriation	2008 Adopted City Appropriation	Dollar Change	Percent Change
60. Operating Budget	\$27,196,087	\$28,598,300	+\$1,402,213	+5.2%
61. Community Service	456,007	478,000	+21,993	+4.8%
64. Food Service	- 0 -	- 0 -	- 0 -	0.0%
Total ALL FUNDS	\$27,652,094	\$29,076,300	+\$1,424,206	+5.2%

SCHOOL BOARD'S FY 2008 ADOPTED BUDGET

ACCOUNT DESCRIPTION	2006 Actual	2007 Original Budget	2008 Adopted	Percent Change
Education				
Salaries - School Board	-	-	-	0.00%
FICA Benefits	-	-	-	0.00%
City Retirement Benefits	24,807	-	-	0.00%
Education Foundation Contrib	40,000	40,000	-	-100.00%
Capital Project Expenditures	-	-	-	0.00%
	64,807	40,000	-	-100.00%

ACCOUNT DESCRIPTION	2006 Actual	2007 Original Budget	2008 Adopted	Percent Change
Community College				
No VA Community College	1,052	1,047	990	-5.44%
NoVA Comm College - Capital	11,100	11,200	10,800	-3.57%
	12,152	12,247	11,790	-3.73%